

# House Study Committee on Reforming Real Property Taxation

October 3, 2018 Meeting Summary

The House Study Committee on Reforming Real Property Taxation met on Wednesday, October 3, 2018 in room 403 of the Capitol. This meeting was meant to serve as an introduction to the study committee for both members as well as stakeholders. During the meeting, the committee heard testimony from the following:

- Joel Wiggins - Government Relations Associate, Georgia Municipal Association (GMA)
- Steve Swindell - Director of Legislative Affairs, Georgia Association of Assessing Officials (GAAO), and Cherokee County Chief Appraiser
- Larry Ramsey - Deputy General Counsel, Association County Commissioners of Georgia (ACCG)
- Roger Land – Property Tax Attorney, G. Roger Land & Associates
- Mitchell Graham – Property Tax Attorney, G. Roger Land & Associates

During this meeting, Chairman Welch outlined his goals for the committee and allowed committee members to share their thoughts and goals.

- Chairman Welch stated that the study committee will focus on two segments of the property tax system, the valuation/assessment process (what does that process entail, what are the criteria used, is there a need to modernize the approach or update the statutory criteria, or a need to examine the Georgia Assessment Manual and Department of Revenue rules and regulations) and the appeal process (what are the taxpayers rights and remedies, how effective is our current process and what adjustments, if any, should be made, how can we try to minimize litigation when possible).
- Representative Carson expressed concern over the Boards of Assessors, stating that the BOAs operate independently and presenting the question of ‘What holds the BOAs accountable?’ while providing an example of a county BOA saying that state law may be one thing, but they are going to do it another way.
- Representative Gardner expressed her concern with affordable housing and stabilizing values in neighborhoods where assessed values rise very quickly and people struggle to keep their homes.
- Chairman Welch proposed the topics for future meetings. The meetings will be focused on the valuation/assessment process, the appeal process, working meeting to focus on what changes should be made to the valuation and appeal processes, and a final meeting to summarize the recommendations of the study committee.

Joel Wiggins introduced himself to the committee and stated that GMA will be available as a resource to the committee and made the following statements:

- There are several Georgia cities that assess their own properties.
- Property taxes account for 27.2 percent of cities general fund revenue across the state.

Steve Swindell introduced himself to the committee and made himself available for any questions and let the committee know that he will be available as a resource to the committee and made the following statements:

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- Appraisers are certified in levels 1 through 4. The level of certification required in a specific county is determined by the number of parcels in the county.
- The GAAO has a legislative policy statement that he will provide to the committee.

Larry Ramsey introduced himself to the committee and stated that ACCG will be available as a resource to the committee and made the following statements:

- Property taxes are counties' largest source of revenue.
- He will discuss the appointment process and oversight of county assessors at the next meeting.

Roger Land introduced himself to the committee as a property tax attorney representing tax payers and made the following statements:

- The Georgia Constitution states that all tangible property must be assessed uniformly. We have a constitutional crisis. The legislature cannot choose classes of property.
- The problem with assessors is not the training, it's the class of students.
- County commissioners still influence assessments in some counties.
- Uniformity of appraisal values across county lines is important. Application of the law and appraisal manual should be standard across the state.

Mitchell Graham introduced himself as an associate at G. Roger Land & Associates and presented the following information:

- There are no mechanisms in place to ensure laws and regulations are followed on the front end. The only reproach is to appeal or for the Department of Revenue to reject the digest. It would be nice to have oversight before the process is finished.